

Fill in this information to identify the case:

United States Bankruptcy Court for the:

DISTRICT OF PUERTO RICO

Case number (if known): _____ Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, Instructions for Bankruptcy Forms for Non-Individuals, is available.

1. Debtor's name	CLOSET WAYS, CORP.							
2. All other names debtor used in the last 8 years								
Include any assumed names, trade names and <i>doing business as</i> names								
3. Debtor's federal Employer Identification Number (EIN)	<u>6 6 - 0 5 1 7 1 0 3</u>							
4. Debtor's address	Principal place of business				Mailing address, if different from principal place of business			
CALLE CAMPECHE LOTE 22 Number Street PARQUE IND. JULIO N. MATOS				PO BOX 70250 Number Street SUITE 226 P.O. Box				
CAROLINA, P.R. 00985								
City _____ State _____ ZIP Code _____				City _____ State _____ ZIP Code _____				
SAN JUAN County				SAN JUAN PR 00936-8250 City _____ State _____ ZIP Code _____				
				Location of principal assets, if different from principal place of business				
				Number Street				
				City _____ State _____ ZIP Code _____				
5. Debtor's website (URL)								
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____							

Debtor CLOSET WAYS, CORP. Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
 Railroad (as defined in 11 U.S.C. § 101(44))
 Stockbroker (as defined in 11 U.S.C. § 101(53A))
 Commodity Broker (as defined in 11 U.S.C. § 101(6))
 Clearing Bank (as defined in 11 U.S.C. § 781(3))
 None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
 Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.naics.com/search/>

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
 Chapter 9
 Chapter 11. *Check all that apply:*

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every 3 years after that).
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 A plan is being filed with this petition.
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy Under Chapter 11 (Official Form 201A) with this form.
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No

Yes. District _____ When _____ Case number _____
MM / DD / YYYY

District _____ When _____ Case number _____
MM / DD / YYYY

District _____ When _____ Case number _____
MM / DD / YYYY

Debtor CLOSET WAYS, CORP. Case number (if known) _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

List all cases. If more than 1, attach a separate list.

No
 Yes. Debtor _____ Relationship _____

District _____ When _____
Case number, if known _____ MM / DD / YYYY

Debtor _____ Relationship _____
District _____ When _____
Case number, if known _____ MM / DD / YYYY

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
 It needs to be physically secured or protected from the weather.
 It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
 Other _____

Where is the property?

Number _____ Street _____

City _____ State _____ ZIP Code _____

Is the property insured?

- No
 Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
 After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

Debtor CLOSET WAYS, CORP.	Case number (if known) _____		
14. Estimated number of creditors	<input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> More than 100,000
15. Estimated assets	<input checked="" type="checkbox"/> \$0-\$50,000 <input type="checkbox"/> \$50,001-\$100,000 <input type="checkbox"/> \$100,001-\$500,000 <input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$1,000,001-\$10 million <input type="checkbox"/> \$10,000,001-\$50 million <input type="checkbox"/> \$50,000,001-\$100 million <input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> \$500,000,001-\$1 billion <input type="checkbox"/> \$1,000,000,001-\$10 billion <input type="checkbox"/> \$10,000,000,001-\$50 billion <input type="checkbox"/> More than \$50 billion
16. Estimated liabilities	<input type="checkbox"/> \$0-\$50,000 <input type="checkbox"/> \$50,001-\$100,000 <input checked="" type="checkbox"/> \$100,001-\$500,000 <input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$1,000,001-\$10 million <input type="checkbox"/> \$10,000,001-\$50 million <input type="checkbox"/> \$50,000,001-\$100 million <input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> \$500,000,001-\$1 billion <input type="checkbox"/> \$1,000,000,001-\$10 billion <input type="checkbox"/> \$10,000,000,001-\$50 billion <input type="checkbox"/> More than \$50 billion

Part X: Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 06/21/2016
MM / DD / YYYY

X /s/ JOSE R. TORRES MAS
Signature of authorized representative of debtor

JOSE R. TORRES MAS
Printed name

Title PRESIDENT

18. Signature of attorney

X /s/ ALEXIS FUENTES-HERNANDEZ

Date 06/21/2016

MM / DD / YYYY

ALEXIS FUENTES-HERNANDEZ

Printed name

FUENTES LAW OFFICES, LLC

Firm Name

P.O. BOX 9022726

Number Street

SAN JUAN

City

PR

State

00902

ZIP Code

Contact phone (787) 722-5215 Email address alex@fuentes-law.com

217201

Bar number

PR

State

Fill in this information to identify the case:Debtor name CLOSET WAYS, CORP.United States Bankruptcy Court for the: DISTRICT OF PUERTO RICO

Case number (if known) _____

 Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claims resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	TREASURY DEPARTMENT OF PUERTO RICO PO BOX 9022501 SAN JUAN PR 00902-2501		Sales Taxes	Unliquidated			\$118,000.00
2	PERFILES DE ALUMINIO INC. PO BOX 1622 CANOVANAS PR 00729-1622		TRADE DEBT				\$19,846.11
3	RICARDO E. CARRILLO DELGADO 403 CALLE DEL PARQUE SUITE 6 SAN JUAN, PR 00907		TRADE DEBT				\$19,250.00
4	MUNICIPALITY OF CAROLINA PO BOX 8 CAROLINA PR 00986-0008		MUNICIPAL LICENSE TAX				\$16,920.00
5	DELTA INDUSTRIAL SYSTEMS 1275 SAWGRASS CORPORATE SUNRISE FL 33323		TRADE DEBT				\$8,696.94

Debtor CLOSET WAYS, CORP. _____ Case number (if known) _____
 Name _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
6	STATE INSURANCE FUND PO BOX 365028 SAN JUAN PR 00936-5028		WORKMAN COMPENSATION INSURANCE				\$7,395.60
7	WORLD FINANCIAL CORP. PO BOX 364027 SAN JUAN PR 00936-4027		TRADE DEBT				\$4,571.46
8	ALBERTIO COSSIO ALDEBARAN 546 ALTAMIRA SAN JUAN PR 00920		TRADE DEBT				\$4,080.79
9	FELICIANO ALUMINUM WORKS PO BOX 3084 AGUADILLA PR 00605		TRADE DEBT				\$3,697.95
10	CARLOS E. ROSADO MUÑOZ PO BOX 191192 SAN JUAN PR 00919-1192		TRADE DEBT				\$2,800.00
11	INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA PA 19101-7346		Taxes				\$2,683.27
12	ATT MOBILITY PR PO BOX 70261 SAN JUAN PR 00936-8261		MOBILE SERVICE PROVIDER				\$2,136.49
13	PUERTO RICO POWER AUTHORITY (AEE) PO BOX 363508 SAN JUAN PR 00936		ELECTRIC POWER UTILITY				\$1,775.52

Debtor CLOSET WAYS, CORP.
Name _____ Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim <small>If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.</small>		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
14	LANCO MANUFACTURING URB. APONTE #5 SAN LORENZO PR 00754		TRADE DEBT				\$999.05
15	FED EX PO BOX 371461 PITTSBURGH PA 15250		TRADE DEBT				\$886.95
16	DELTA TRANSPORT INC. PO BOX 10373 CAPARRA HEIGHTS STATION SAN JUAN PR 00920		TRADE DEBT				\$682.64
17	XEROX CORPORATION PO BOX 650361 DALLAS, TX 75265-0361		TRADE DEBT				\$564.71
18	A&A WASTE MANAGEMENT PO BOX 1253 GUAYNABO PR 00735-1253		TRADE DEBT				\$281.68
19	NUEVA VIDA 97.7 FM PO BOX 6715 CAGUAS PR 00726-6715		ADVERTISEMENT				\$275.00

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO
SAN JUAN DIVISION

IN RE: **CLOSET WAYS, CORP.**

CASE NO

CHAPTER **11**

VERIFICATION OF CREDITOR MATRIX

The above named Debtor hereby verifies that the attached list of creditors is true and correct to the best of his/her knowledge.

Date 6/21/2016

Signature /s/ JOSE R. TORRES MAS
JOSE R. TORRES MAS
PRESIDENT

Date _____

Signature _____

A&A WASTE MANAGEMENT
PO BOX 1253
GUAYNABO PR 00735-1253

LANCO MANUFACTURING
URB. APONTE #5
SAN LORENZO PR 00754

XEROX CORPORATION
PO BOX 650361
DALLAS, TX 75265-0361

ALBERTIO COSSIO
ALDEBARAN 546
ALTAMIRA
SAN JUAN PR 00920

MUNICIPALITY OF CAROLINA
PO BOX 8
CAROLINA PR 00986-0008

ATT MOBILITY PR
PO BOX 70261
SAN JUAN PR 00936-8261

NUEVA VIDA 97.7 FM
PO BOX 6715
CAGUAS PR 00726-6715

CARLOS E. ROSADO MUÑOZ
PO BOX 191192
SAN JUAN PR 00919-1192

PERFILES DE ALUMINIO INC.
PO BOX 1622
CANOVANAS PR 00729-1622

CRIM
PO BOX 195387
SAN JUAN PR 00919-5387

PR DEPARTMENT OF LABOR
PO BOX 195540
SAN JUAN PR 00918-5540

DELTA INDUSTRIAL SYSTEMS
1275 SAWGRASS CORPORATE
SUNRISE FL 33323

PUERTO RICO POWER AUTHORITY (AE)
PO BOX 363508
SAN JUAN PR 00936

DELTA TRANSPORT INC.
PO BOX 10373
CAPARRA HEIGHTS STATION
SAN JUAN PR 00920

RICARDO E. CARRILLO DELGADO
403 CALLE DEL PARQUE
SUITE 6
SAN JUAN, PR 00907

FED EX
PO BOX 371461
PITTSBURGH PA 15250

STATE INSURANCE FUND
PO BOX 365028
SAN JUAN PR 00936-5028

FELICIANO ALUMINUM WORKS
PO BOX 3084
AGUADILLA PR 00605

TREASURY DEPARTMENT OF PUERTO RICO
PO BOX 9022501
SAN JUAN PR 00902-2501

INTERNAL REVENUE SERVICE
PO BOX 7346
PHILADELPHIA
PA 19101-7346

WORLD FINANCIAL CORP.
PO BOX 364027
SAN JUAN PR 00936-4027

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO
SAN JUAN DIVISION

IN RE:
CLOSET WAYS, CORP.

§
§
§ Case No. _____
§
Debtor(s) Chapter 11 _____

**DECLARATION FOR ELECTRONIC FILING OF BANKRUPTCY
PETITION, LISTS, STATEMENTS, AND SCHEDULES**

PART I: DECLARATION OF PETITIONER:

As an individual debtor in this case, or as the individual authorized to act on behalf of the corporation, partnership, or limited liability company seeking bankruptcy relief in this case, I hereby request relief as, or on behalf of, the debtor in accordance with the chapter of title 11, United States Code, specified in the petition to be filed electronically in this case. I have read the information provided in the petition, lists, statements, and schedules to be filed electronically in this case and I HEREBY DECLARE UNDER PENALTY OF PERJURY that the information provided therein, as well as the social security information disclosed in this document, is true and correct. I understand that this Declaration is to be filed with the Bankruptcy Court within five (5) business days after the petition, lists, statements, and schedules have been filed electronically. I understand that a failure to file the signed original of this Declaration will result in the dismissal of my case.

- [Only include for Chapter 7 individual petitioners whose debts are primarily consumer debts] --
I am an individual whose debts are primarily consumer debts and who has chosen to file under chapter 7. I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each chapter, and choose to proceed under chapter 7.
- [Only include if petitioner is a corporation, partnership or limited liability company] --
I hereby further declare under penalty of perjury that I have been authorized to file the petition, lists, statements, and schedules on behalf of the debtor in this case.

Date: 6/21/2016

/s/ JOSE R. TORRES MAS
JOSE R. TORRES MAS
PRESIDENT
Complete EIN: 66-0517103

PART II: DECLARATION OF ATTORNEY:

I declare UNDER PENALTY OF PERJURY that: (1) I will give the debtor(s) a copy of all documents referenced by Part I herein which are filed with the United States Bankruptcy Court; and (2) I have informed the debtor(s), if an individual with primarily consumer debts, that he or she may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.

Date: 6/21/2016

/s/ ALEXIS FUENTES-HERNANDEZ
ALEXIS FUENTES-HERNANDEZ, Attorney for Debtor